STATE OF NEW YORK DEPARTMENT OF PUBLIC SERVICE

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July 25, 2005

Hon. Marlene H. Dortch Secretary Federal Communications Commission 445 12th Street, SW Room TW-B204 Washington, D.C. 20554

Re: Reply Comments of the New York State Department of Public Service in the Matter of Truth-in-Billing and Billing Format; CC Docket No. 98-170.

Dear Secretary Dortch:

Enclosed please find the reply comments of the New York State Department of Public Service in response to the Commission's Second Further Notice of Proposed Rulemaking, released on March 18, 2005, in the above-referenced proceeding.

Should you have any questions concerning this filing, please call me at (518) 474-4536.

Very truly yours,

Dakin D. Lecakes Assistant Counsel Jaclyn A. Brilling July 25, 2005 Page 2 of 2

enc.